

## DEPARTMENT OF BENEFIT PAYMENTS

4 P Street, Sacramento, CA 95814  
(916) 445-7046



January 17, 1978

ALL-COUNTY LETTER NO. 78-1 (Fin. Mgt. Services)

TO: ALL COUNTY WELFARE DIRECTORS  
ALL COUNTY FISCAL STAFF

SUBJECT: PROCEDURE CHANGE FOR REPORTING UNCOLLECTED LOANS ON THE CLAIM  
FORM EL 800 (8/77)

REFERENCE:

This is to inform counties of a procedure change in reporting uncollected loans for the third prior fiscal year and beyond.

Presently, the amounts for uncollected emergency loans, abatements, and reimbursement to the county are reported in total for the third prior fiscal year and beyond. It will now be necessary to breakout these totals by fiscal year. If the counties are unable to identify abatements to a fiscal year, total these abatements and enter on the abatements line for the third prior fiscal year and beyond section.

On the front of the EL 800 (8/77) claim form, report the total amounts for the third prior fiscal year and beyond. On the reverse of the claim form, provide the fiscal year breakouts.

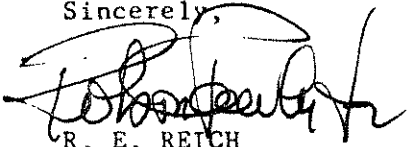
Example: (On reverse of claim form)

	<u>Uncollected Emergency Loans</u>	<u>Abatements</u>	<u>Amount Reimbursed to County</u>
FY 73/74	\$ 600	\$ (50)	\$ 550
FY 74/75	550	(50)	500
Unknown	<u>          </u>	<u>(25)</u>	<u>(25)</u>
(Report these totals on front of claim form)	\$1,150	\$(125)	\$1,025

This procedural change shall be effective immediately to ensure timely processing of uncollected loan claims.

If you have any questions, please contact Marian Wong at 916/445-7046.

Sincerely,



R. E. REICH  
Deputy Director

cc: CWDA

## DEPARTMENT OF BENEFIT PAYMENTS

744 P Street, Sacramento, CA 95814  
(916) 445-7046



December 29, 1977

ALL-COUNTY LETTER NO. 77-56 (Fin. Mgt. Services)

TO: ALL COUNTY WELFARE DIRECTORS  
WELFARE FISCAL SUPERVISORS  
COUNTY AUDITORS  
ADMINISTRATIVE SERVICE OFFICERS

SUBJECT: County Welfare Department Administrative Expense Claim

REFERENCE:

This is to provide claiming and time study instructions for the January-March 1978 quarter. The time studies have been modified to reflect changes for Social Service Appeals/Fair Hearings and the Cuban/Indochinese Refugee Assistance Programs. Claiming instructions and clarification are provided for Title XX Emergency Shelter Care, WIN Other Purchase Services, WIN FY 77/78 allocations, birth certificate fees, essential persons, space, and Social Service Purchase of Service Contracts.

The following administrative expense claim forms are to be used to complete the March 1978 quarter claim. Revised forms will be provided under a separate cover.

<u>Form</u>	<u>Revision Date</u>	<u>Form</u>	<u>Revision Date</u>
DFA 43	1/78	DFA 327.1	1/78
DFA 323	1/78	DFA 327.2	1/78
DFA 46	1/78	DFA 327.3	1/78
DFA 47	1/78	DFA 327.4	10/77
DFA 49	10/77	DFA 327.5	10/77
DFA 325.1	1/78	DFA 327.6	1/78
DFA 325.2	7/75	DFA 327.7	1/78
DFA 325.2A	1/78	DFA 327.7A-Optional	7/77
DFA 325.3	7/77	DFA 327.8	10/77
DFA 403	8/76	DFA 327.9	1/78
DFA 396	10/75	DFA 325.1A	6/76
DFA 394	10/75	DFA 419	7/76

### Birth Certificate Fees

Birth certificate fees charged to the county welfare department by public agencies located outside the county may be claimed as operating costs. Fees charged to the county welfare department by public agencies located within the same county may be claimed as operating costs provided that they are developed in accordance with the provisions of FMC 74-4, i.e., fees represent the actual costs incurred by the provider. These costs are to be claimed in Group II-B2, allocable support costs - other operating, on the DFA 325.1.

### Social Services Appeals/Fair Hearings

All County Letter 77-44 provided that counties could request DBP approval for charging the time an income maintenance fair hearing officer spends on social services appeals/fair hearings to social services, i.e., split function.

Those counties which have received written DBP approval to perform this split function may record only the time of that individual given this waiver to the appropriate program benefited on the DFA 46, Lines A2, B2, C2, E2, and F2. This person's salary should be split based on the proportion of time spent on services/eligibility and recorded in the appropriate DFA 325.1 salary pools. Additionally, time studies should be reconciled to the salary pools on the DFA 403.

All time spent by social services workers for appeal/fair hearing activities should continue to be charged to the appropriate program benefited in the "All Other Services" category on the DFA 46.

### Essential Persons

Please remind your workers that they should charge food stamp time to AFDC if all members of the household, including essential persons, receive an AFDC grant.

### Title XX Emergency Shelter Care

This is to clarify instructions provided in All-County Letter 77-40. The basic limitation on case placement is 30 days within a 12-month period. If placement is made for 14 consecutive days or less it does not require second-line supervisory approval. However, placement for any consecutive period over 14 days requires approval by a second-line supervisor or above.

Emergency shelter care provided either over 30 days within a 12-month period or over 14 consecutive days without second-line supervisory approval should be charged to the General Relief Program.

## WIN - Work Incentive Program

### A. WIN - Purchase of Services

Purchased services may only be provided to certified WIN registrants and must be necessary to enable the registrant to accept employment or participate in the WIN program. There are five services that may be purchased for these individuals: child care, counseling, family planning, employment-related medical and health-related care, and selected vocational rehabilitation services. Of the five services listed above, the latter three have recently become subject to an increasing amount of incorrect claims. To rectify this, please ensure that only the costs of those activities for the services below are charged against WIN-SAU funds.

1. Family Planning Services include counseling, educational and medical services (including diagnosis, treatment, drugs, supplies, services, and related counseling furnished by, prescribed by, or provided under the supervision of a physician) to enable appropriate individuals (including minors) to voluntarily limit the size of their family or space their children.

WIN funds can be used to provide this service only if the individual is not eligible for this service through Medi-Cal and it is necessary for the individual to accept employment or participate in the WIN program.

2. Employment-Related Medical/Remedial Care and Health-Related Services consist of counseling on health care matters and resources, and of help in obtaining, as well as purchasing medical care and services directed towards overcoming physical and emotional health problems likely to jeopardize or limit the immediate employability of an individual who otherwise has the potential for work.

WIN funds can be used to provide this service only if the individual is not eligible for this service through Medi-Cal, Veterans Administration, Vocational Rehabilitation, Public Health Service, Maternal and Child Health Service, or any state or local health programs.

3. Selected Vocational Rehabilitation Services consist of those activities of a therapeutic and restorative nature which are necessary to correct or substantially improve a physical or mental condition which may be a barrier to employment.

These services may be purchased with WIN funds only when they are not available through the vocational rehabilitation agency and when there is reasonable expectation that such services will enable the individual to engage in unsubsidized work.

Expenditures for the above services should continue to be claimed on the DFA 325.3, Group III, A2, Operating Costs, and identified as other purchased services - WIN. These costs are to then be carried to the DFA 327.3, Part III, Line D.

B. FY 77/78 WIN Allocations

California has not received it's federal WIN appropriation for fiscal year 1977/78. Therefore, counties should be aware that WIN funds currently being advanced to them are subject to adjustment when formal notification of California's WIN entitlement is received and final individual county allocations are made.

Administrative Claim Form Distribution

Because of increased costs and time delays, administrative expense claim forms will no longer be padded in amounts of 50. We will continue, however, to provide the same number of forms per county. If this amount is greater/fewer than that actually needed, please notify us for correction.

Purchase of Social Services Contracts

This is to remind counties that costs relative to a specific contract must be identified to that contract on the administrative expense claim regardless of when those costs are paid. For example:

A county negotiates two contracts with the same provider (one for 1976/77 fiscal year and one for 1977/78 fiscal year) which are approved and assigned an approval number by DOH. Provider billings for services performed in the 1976/77 fiscal year were received and paid by the county in fiscal year 1977/78. The county must identify these costs as fiscal year 1976/77 costs on the claim and must identify them to the approved contract number for that period.

IRAP/Cuban Refugee Assistance Programs

The following reiterates that information provided in the September 22, 1977 telegram sent to all counties.

Federal guidelines received to date have indicated that federal reimbursement will be at the regular AFDC rate. However, the breakout of costs below will be necessary to document county costs in the event that increased reimbursement may become available for phase-in costs of these programs. If that does occur, the state will make the appropriate adjustments to the administrative expense claim in order to allow for the increased reimbursement.

1. IRAP Clients Now Eligible for an AFDC Grant

All time spent performing eligibility determinations and grant maintenance functions for these AFDC clients should be charged to Line L on the DFA 43, Eligibility and Nonservice Time Study.

2. IRAP Clients Eligible for Medical Assistance

All time spent performing eligibility determinations and grant maintenance functions for these clients for the Medically Needy Only (MNO) and Medically Indigent (MI) programs should be charged to Line K on the DFA 43, Eligibility and Nonservice Time Study.

3. IRAP Clients Ineligible for AFDC Grant

Line D, General Relief, on the DFA 43, Eligibility and Nonservice Time Study, should be split to separately identify the time spent in eligibility determinations and grant maintenance functions for IRAP clients ineligible for AFDC from that spent with GR clients.

4. Cuban Refugee Clients Now Eligible for an AFDC Grant

All time spent performing eligibility and grant maintenance functions for these clients should be charged to Line N on the DFA 43, Eligibility and Nonservice Time Study.

5. Cuban Refugee Clients Ineligible for AFDC (Including Those Eligible for Non-Categorically Linked Medi-Cal, I.E., MI)

Costs relative to this category of recipients should be claimed in the appropriate category on the Cuban Claim, AA 228. All claiming requirements previously issued for the Cuban Claim, AA 228, are still in effect.

6. Cuban Refugee Clients Who are Eligible for Medical Assistance as Medically Needy (MN)

All time spent performing eligibility determinations and grant maintenance functions for these clients for the Medically Needy (MN) program should be charged to Line O on the DFA 43, Eligibility and Nonservice Time Study.

7. Social Services Provided to Former IRAP Clients

Time spent providing social services to these clients should be charged to the appropriate Title XX program. For example, if a former IRAP client has been transferred to the AFDC program, time spent in providing social services to that client should be charged to AFDC.

All time recorded to Title XX programs should be split to separately identify time spent in providing services to former IRAP clients. Due to restricted space on the DFA 46 time study lines, it will be necessary to record the Title XX-IRAP hours on a separate Form DFA 46. For claiming purposes, Title XX hours from both time studies (regular Title XX and Title XX-IRAP) are to be consolidated and carried to the appropriate Title XX time study summary lines on the DFA 47, Social Services Time Study Summary. In addition, a footnote indicating grand total Title XX-IRAP hours recorded for the quarter is to be entered on the bottom of the DFA 47. This grand total figure should be further broken out to indicate family planning vs. all other hours.

No time is to be recorded to Line 0 on the DFA 46, Social Services Worker Time Study.

Hours accumulated in all categories above with the exception of No. 5 are to be used to accumulate and identify costs to those categories throughout the claim.

#### Space Costs

The following represents revised instructions for claiming space costs effective January 1, 1978.

Included in this category are direct welfare office space costs and welfare space costs direct billed or allocated through FMC 74-4, including separate facilities used for storage and issuance of food stamps. Costs may include:

- a. Rental or purchase of space.
- b. Major repairs and alterations. Do not include costs of maintenance services (unless they are included as part of the rental rate and not billed separately), supplies, painting, or decorating. Such costs are to be included in Other Operating Costs.
- c. All costs, including those claimed through the county's FMC 74-4 Countywide Cost Allocation Plan, must be identified by address and amount claimed for each address.
- d. There are only four lines on the DFA 325 for space identification. Should more lines be needed, please use a separate sheet. Space costs for separate facilities used for storage and issuance of food stamps must be direct charged to the Food Stamp Program on the DFA 325.2 Group III B2.

#### 1. Types of Space Costs

Space costs include the following:

- a. Building maintenance for privately owned buildings if included in the rental rate.



- b. Rental of privately owned space.
- c. Building alterations and rearrangements.
- d. Building purchase or construction.
- e. Parking facilities.

## 2. Definitions

The following definitions are given to clarify some of the terminology used in the area of space costs:

- a. Use Allowance - An annual fixed rate not to exceed two percent of acquisition costs. The two percent use allowance is not a method for recovering costs and should be treated as an expense.
- b. Depreciation - An annual fixed rate based on expected useful life of 45 years in accordance with IRS guidelines, or useful life as established by the county's useful life study and approved by DHEW. Depreciation is a method of recovering costs.
- c. Useful Life - That period of life from the date a building is purchased to the date when the building on that property becomes economically useless.
- d. Alteration and Improvement Costs - These are costs which:
  - 1. Materially add to the value of the property or appreciably prolong its life;
  - 2. Replace an original fixture with a fixture materially greater in value;
  - 3. Contribute significantly to the cost of the occupancy;
  - 4. Are classified as a capital expenditure by the "Uniform Accounting Standards and Procedures" and/or Accounting Procedures in use.
- e. Building Maintenance and Services Costs of Rents and Leases - Costs of building maintenance and its immediate area necessary to assure adequate working conditions. Such costs include:
  - 1. Janitorial services;
  - 2. Gardening and ground services;
  - 3. Utilities;
  - 4. Repairing and decorating which neither materially add to the value of the property nor appreciably prolong its life.

- f. Lease with Option to Purchase Agreements - A lease agreement to occupy space with an option to purchase at selected intervals by payment of a specified lease agreement price.
- g. Lease-Purchase Agreement - A lease agreement to occupy space by payment of an amount over a time specified in the agreement at the end of which the lessee assumes ownership in return for the amount paid over the term of the lease, plus any additional amounts as required in the lease agreement.

### 3. Types of Space Costs Eligible for Reimbursement

NOTE: The general criteria for claiming financial participation, as listed under each type of the following costs are supplemental to the basic criteria listed previously.

#### Rental or Lease of Privately Owned Space

##### General Criteria:

- a. Cost per square footage (including alterations and taxes) may not exceed the comparable rate for equivalent space in the locality.
- b. Cost of all rentals and leases and alterations to those facilities leased or rented by the counties must have DBP approval before claiming.
- c. The following changes must be reported and properly authorized by DBP.
  - 1. Any change in square footage occupied.
  - 2. Any change in costs.
  - 3. Changes in leases.
  - 4. Termination of occupancy.
  - 5. Continued occupancy past expiration of the lease and future expectations regarding occupancy.
- d. Before claims for month-to-month agreements for short-term occupancy of rental space can be made, prior authorization from DBP must be obtained.

Continued occupancy on a month-to-month basis, in accordance with a provision in the lease, may be allowed for a period of one year unless otherwise negotiated.

#### 4. Alteration and Improvements to Rental or Leased Property

##### General Criteria:

- a. Financial participation is only available on an annual depreciation basis. Such depreciation when added to rental should not exceed comparable rental costs.
- b. Costs of alteration and improvements to rental or leased property must have prior DBP approval before claiming.
- c. Generally, alterations and improvements are depreciated over the remaining life of the lease. However, since such periods may be more or less than the life expectancy of the alterations and improvements, special agreements may be negotiated in which the expected life of the alteration can be established in accordance with IRS guidelines.
- d. Financial participation is available for depreciation when added to rental costs if the aggregate of these two costs remains within comparable rental rates.

#### 5. Construction or Purchase of Building, Including Parking Facilities (Excluding Lease Purchase) On or After January 1, 1970

##### General Criteria:

- a. Cost of newly acquired space (purchase, or construction) and alterations to that space must have DBP authorization prior to claiming only if claimed on any basis other than through the county's FMC 74-4 Countywide Cost Allocation Plan.

NOTE: If the building and auxiliary items are to be shared among other county departments, only that portion of the building to be occupied by the county welfare department and a prorated share of space used in common with other tenants, is subject to financial participation.

- b. The amount which may be claimed must be based on a use allowance at an annual rate not to exceed two percent, or useful life of 45 years depreciation schedule in accordance with IRS guidelines and allocated through the FMC 74-4 Countywide Cost Allocation Plan. Costs claimed via this method do not require DBP approval.
- c. As an alternative, counties may claim based on a useful life study subject to approval by DHEW. Costs developed using this method may not exceed comparable rental rates and may not be allocated through the county FMC 74-4 Countywide Cost Allocation Plan. The following are guidelines for completing a useful life study:
  1. This study must be conducted by a qualified individual. It should provide the following information - (1) address, information regarding type and condition of structure, square footage, yard

improvements including paving, landscaping, and fencing. (2) Allocation of costs between land and improvements at the time of purchase. (3) Age of building at date of acquisition. (4) Statement regarding economic conditions in the area. (5) Normal economic useful life at time of construction, economic useful life as currently determined and method to arrive at the conclusion.

Useful life studies must be submitted to DBP with a request that they be forwarded to DHEW for approval.

- d. The computation for all county-owned space shall be exclusive of the cost of land, interest and financing cost, and all portions of costs donated or borne directly or indirectly by Federal and State Governments.
- e. The costs of landscaping beyond the immediate surrounding of the buildings are not considered proper cost of building.
- f. The costs of construction of sidewalks and seeding and sodding of bare areas constitute proper costs only to the extent that they are necessary for the use of the building.
- g. DBP may give interim approval for counties to claim space costs prior to DHEW approval with the stipulation that should DHEW deny approval or approve a reduced amount, the county will be required to reimburse the federal and state share of the unapproved amounts.

6. Construction or Purchase of Buildings, Including Parking Facilities Prior to January 1, 1970

General Criteria:

- a. Cost of construction and purchase of building are claimable on a depreciated basis. Where such cost, and the related annual depreciation rate have DBP prior approval, the county welfare department may continue to claim financial participation on a depreciated basis per the terms of the approval.
- b. Cost of land which was considered to be an essential component of a purchase or construction of a permanent county welfare building was entitled to reimbursement on a depreciated basis under certain conditions from November 1, 1963 through December 31, 1969. Where such cost and the related annual depreciation rate have DBP prior authorization, the county welfare department may continue to claim reimbursement in accordance with the terms of the approval.

7. County Owned Space not Previously Occupied by the County Welfare Department On or After January 1, 1970

General Criteria:

Reimbursement is available on a use allowance based on the original acquisition cost less:

- a. Cost of land;
- b. Interest and financing costs; and,
- c. All portions of costs donated or borne directly or indirectly by the State and Federal Government.

Example: In 1965, a county hospital was constructed with federal assistance for \$500,000. The federal share was \$250,000. On December 15, 1969, the hospital was vacated. Because of the expanding county welfare department operation, the entire county welfare department staff was transferred to the vacated hospital facility on January 1, 1970. The county welfare department may claim two percent of \$250,000 annually for federal participation for the length of occupancy through the FMC 74-4 Countywide Cost Allocation Plan.

NOTE: Effective January 1, 1977, Federal Revenue Sharing Funds are to be treated as General County Funds. Therefore, if a building is built or purchased with Revenue Sharing Funds subsequent to January 1, 1977, requirement C above would not apply.

- d. As an alternative, counties may claim based on a useful life study subject to approval by DHEW. Costs developed using this method may not exceed comparable rental rates and may not be allocated through the county's FMC 74-4 Cost Allocation Plan.

8. County Owned Space not Previously Occupied by the County Welfare Department Prior to January 1, 1970

General Criteria:

Prior to January 1, 1970, publicly owned space utilized by the county welfare department was allowed on a depreciated basis per DBP approval. Where the depreciation rate has prior DBP approval, the county welfare department may continue to claim reimbursement under the terms of the approval.

9. Building Alterations and Improvements on County Owned Space Facilities On or After January 1, 1970

General Criteria:

- a. Reimbursement must be spread over the remaining period of established useful life depreciation schedule, providing one is in effect.
- b. If the building has been fully depreciated the county has two options as follows:
  - 1. A new depreciation period may be established for the building on which the alteration and improvements are to be written off. The new depreciation period must be based on a useful life study

conducted by the county which is subject to approval by DHEW. Costs developed using this method may not be allocated through the FMC 74-4 Countywide Cost Allocation Plan.

2. A useful life may be established for the alterations and improvements based on IRS guidelines and used as the basis for depreciation. Costs developed using this method may not be allocated through the FMC 74-4 Countywide Cost Allocation Plan.

- c. Alteration and improvement costs for buildings which are currently being allocated through the FMC 74-4 Countywide Cost Allocation Plan on a two percent use allowance or 45-year depreciation basis must be claimed on these same bases and allocated through the FMC 74-4 Countywide Cost Allocation Plan accordingly.

#### 10. General Criteria Prior to January 1, 1970:

Reimbursement was available on a depreciated basis. When such cost and the related annual depreciation rate have DBP prior authorization, the county welfare department may continue to claim reimbursement on the depreciated basis per the terms of the prior authorization.

#### 11. Building Maintenance and Services

##### General Criteria:

- a. Maintenance & Services by Private Vendors

Reimbursement is allowed provided DBP authorization is granted. If applicable to rental or lease, cost may be included in the rental or lease rate or made a separate billing.

- b. Maintenance and services provided by another public agency costs may be determined and reimbursed by allocation in the FMC 74-4, Countywide Cost Allocation Plan or by direct billing from the providing central supportive service department. Caution should be taken to ensure costs are not included in the FMC 74-4 Plan as well as a direct cost billed to welfare when preparing the Administrative Expense Claim.

#### 12. Lease - Lease with Option to Purchase Agreement

- a. Reimbursement is allowable within comparable rental rates, upon prior approval from DBP.
- b. When the option to purchase is exercised, the amount of the purchase payment is eligible for financial participation at two percent annually for the period of occupancy through the FMS 74-4 Countywide Cost Allocation Plan.
- c. As an alternative, counties may claim the purchase payment based on the useful life period established by a useful life study subject

to approval by DHEW. Costs developed using this method may not exceed comparable rental rates and may not be allocated through the FMC 74-4 Countywide Cost Allocation Plan.

### 13. Lease-Purchase Agreements

- a. All lease-purchase agreements must be approved by DHEW unless costs of the building are calculated on a use allowance of two percent and allocated through the FMC 74-4 Countywide Cost Allocation Plan.
- b. As an alternative to claiming on the two percent use allowance basis, counties may claim based on a useful life study with DHEW approval. Costs developed using this method may not be allocated through the FMC 74-4 Countywide Cost Allocation Plan.

### 14. DBP Authorization

The appropriate forms of the DFA 117 series must be completed by the county welfare department and sent to DBP on any space cost if reimbursement is to be obtained. Form DFA 117 will provide DBP with the required data for determining whether or not approval is appropriate.

The DFA 117 forms required depend on the type of space cost, as indicated below. Form DFA 117, however, is required of all space costs. The forms in the series include:

- DFA 117 - "Notice of Intent to Claim Participation in Space Cost"
- DFA 117A - "Request to Claim Alteration and Improvement to County Owned Building"
- DFA 117B - "Request to Claim Cost of Building Construction or Purchase"
- DFA 117C - "Request to Claim Alteration and Improvement Costs to Private Rental Property"
- DFA 117D - "Request to Claim Costs of Maintenance and Services"

The instructions for completing these forms are self-explanatory (for form samples see Chapter 25-600).

Upon receipt of the county's DFA 117's, a project identification number will be assigned by DBP staff to each new project in order to provide a means of coordinating all related correspondence between the counties and state. In requesting information concerning any specific project, the project identification number should be stated. This number will appear on all the DFA series forms.

Upon completing the analysis of the applicable DFA 117 documents, DBP will either grant authorization or notify the county welfare department

of conditions preventing approval. A letter of authorization will be issued as soon as all the criteria for obtaining reimbursement for space costs are met and approved.

On-site inspections of welfare space will be performed by the state auditors on a periodic basis. The required supportive material will be made available for audit purposes at the request of the auditor.

#### REPORTING REMINDERS

The following changes were erroneously excluded on the revised claim forms for the January - March 1978 format. Please incorporate these changes when completing these forms.

#### DFA 327.1

Footnote 7 should read: "Total of Column 7 divided by total of Column 3, Lines A + B + C + E + F + M. Multiply the ratio obtained times Column 3, Lines A + B + C + E + F + M."

#### DFA 327.3

Part III-WIN, Line E, "SUBTOTAL (Lines A - E) should read: "SUBTOTAL (Lines A - D)."

#### DFA 327.6

Line C1, Column 4 should have Footnote 7 placed in this box.

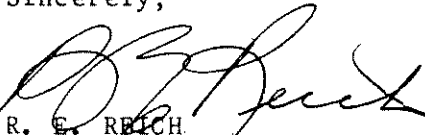
#### DFA 327.9

Footnote 4, Staff Development, Total Expenditures, should read: "Total Expenditures - DFA 327.6, Column 1, Lines A2, B2, C2, E2, F2, and M."

Footnote 14, Indo-Chinese Assistance, Total Expenditures should read: "Total Expenditures - DFA 327.7, Column 3, Line K plus Line L."

If you have any questions concerning the information above please contact either Laura Williams, Judy Thompson, or Mark Salomon or your county fiscal representative at (916) 445-7046.

Sincerely,

  
R. E. REICH  
Deputy Director